

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

<i>In Re:</i>	Shady Grove Freewill Baptist Church ) District 1, Map 143, Control Map 143, Parcel 86 ) (house & 1.67 ac., 2113 Highway 113) ) Claim of Exemption )	Hawkins County
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INITIAL DECISION AND ORDER OF DEFAULT

Statement of the Case

On August 9, 2007, pursuant to Tenn. Code Ann. section 67-5-212(b)(5), the Executive Secretary of the State Board of Equalization ("State Board") issued a written determination of probable cause for revocation of exemption of the subject property from taxation, effective January 1, 2006. The undersigned administrative judge entered a NOTICE OF HEARING, dated October 12, 2007, directing the property owner (Shady Grove Freewill Baptist Church) and the Hawkins County Assessor of Property to appear before him for a hearing of the matter at 10:00 a.m. on November 14, 2007 in Morristown. This notice was sent to the address of the property owner's designated representative (i.e., Dallas Thompson, 112 Thompson Road, Whitesburg, TN 37891).

Findings of Fact and Conclusions of Law

Neither party appeared for the scheduled hearing at the indicated time, date, and place. Tenn. Code Ann. section 4-5-309(a) states (in relevant part) as follows:

If a party fails to attend or participate in a pre-hearing conference, hearing or other stage of a contested case, the administrative judge or hearing officer, hearing the case alone,...may hold the party in default and either adjourn the proceedings or conduct them without the participation of that party, having due regard for the interest of justice and the orderly and prompt conduct of the proceedings.

Further, State Board Rule 0600-1-.11(2) provides (in relevant part) that:

In a show cause hearing for revocation of an exemption, the person claiming exemption shall bear the burden of showing by a preponderance of evidence why the exemption should not be revoked.

Due to the absence of the party having the burden of proof under the terms of the quoted Rule, the administrative judge did not conduct the scheduled hearing.

Order

It is therefore ORDERED that Shady Grove Freewill Baptist Church be held in default for its failure to attend or participate in the hearing of this case, and that the exemption of the subject property be revoked effective January 1, 2006.

Not later than fifteen (15) days after entry of this notice, the appellants may file a motion requesting that this default order be set aside for good cause shown, and stating the grounds relied upon. Such motion shall be mailed or delivered to the Office of the Administrative Judge, at the following address:

James K. Polk State Office Building  
Suite 1700, 505 Deaderick Street  
Nashville, TN 37243-0280

ENTERED this 5<sup>th</sup> day of December, 2007.

*Pete Loesch*

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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: Shady Grove Freewill Baptist Church % Dallas Thompson  
Don Cinnamon, Hawkins County Assessor of Property

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